NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION ESTIMATED CORPORATION BUSINESS TAX QUARTERLY PAYMENT VOUCHERS

Who Must Pay Estimated Tax

Every corporation and combined group required to file a Business Profits and/or Business Enterprise Tax return must also make estimated tax payments, for each individual tax, for its subsequent taxable period; unless the annual estimated tax for the subsequent taxable period, for each individual tax is less than \$200. However, quarterly payments are required to be made whenever your annual estimated tax for the subsequent taxable period exceeds \$200 for either tax.

(See paragraph 6 for exceptions).

Where to Mail **Payments**

Mail estimated tax payment to:

NH Dept of Revenue Administration **Document Processing Division** P.O. Box 637 Concord NH 03302-0637

When to Make **Payments**

CALENDAR YEAR FILERS:

1st quarterly payment due April 18, 2000 2nd quarterly payment due June 15, 2000 3rd quarterly payment due September 15, 2000 4th quarterly payment due December 15, 2000

FISCAL YEAR FILERS:

A quarterly payment is due on the 15th day of the 4th, 6th, 9th, and 12th month following the close of your fiscal year.

FISCAL YEAR FILERS MUST ENTER THE TAX YEAR ON EACH ESTIMATE VOUCHER.

Payment of **Estimated Tax**

Estimated tax may be paid in full with the initial declaration or in equal installments on the due dates.

CHECKS ARE TO BE MADE PAYABLE TO:

STATE OF NEW HAMPSHIRE.

Underpayment Penalty

A penalty may be imposed by law (RSA 21-J:32) for an underpayment of estimated taxes if the payments are less than 90% of that period's tax liability. If estimate payments are not made on time, even if 90% of the tax is eventually paid, an underpayment penalty may be applied. If an estimated payment is missed, send the payment as soon as possible to reduce any penalty.

This penalty will not be imposed if any of the statutory exceptions apply.

Exceptions to the Underpayment Penalty

The penalty shall not apply if you meet one of the exceptions provided in the law (RSA 21-J:32). Please use form DP 2210/2220 to see if you meet one of the exceptions or to compute the amount of the penalty. To obtain this form, please call the forms line at (603) 271-2192.

Specific Questions

SPECIFIC QUESTIONS not covered herein should be referred to the Taxpayer Assistance Office, PO Box 637, Concord, N.H. 03302-0637. Telephone (603) 271-2186. Hearing or speech impaired individuals may call TDD Access: Relay NH 1-800-735-2964.

FORM NH-1120-ES

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION ESTIMATED CORPORATION BUSINESS TAX

2000 Estimated Tax Worksheet (Keep for your records - Do not file)

		2000 Estimated Tax Wor	Roncot (Roop for your root	ruo Do not mo,	
1 ESTIMATED TAX BASE AND/OR GROSS BUSINESS PROFITS				BET	ВРТ
_	_	after Apportionment			
(b) New Ham	pshire Ta	xable Business Profits After A	pportionment		
TAX					
(a) Line 1(a) x .0050					
(b) Line 1(b) >	· .08				
CREDITS					
` '	•	Credit			
(b) RSA 77-A	:5 (Pleas	e be sure to include the BET (Credit)		
Estimated tax for	or current	year [line 2 less line 3(a) and	/or 3(b)]		
0					
Overpayment tr	om last y	ear			
Balance of Bus	iness Tax	es Due (line 4 less line 5)			
		COMPUTATIO	ON and RECORD of PAYME	ENTS	
		Amount of each Installment		Total Due	CALENDAR YEAR
Date Paid		BET (¼ of appro	priate line 6) BPT	(BET and/or BPT)	DUE DATES
l		\$	\$. \$	April 18, 2000
2		\$	\$	\$	June 15, 2000
		\$		·	Sept. 15, 2000
				·	Dec. 15, 2000
4		\$	\$	\$	Dec. 13, 2000
		VOU	ICHER INSTRUCTIONS		
	Line	1 Enter ¼ of the Business E	Enterprise Tax Calculated on	line 6 in the tax workshee	t above.
	Line		Profits Tax Calculated in the	tax worksheet above.	
IMPORTANT: T	Line THE PENA	3 Enter the TOTAL payment LTY PROVISIONS OF RSA 21-J		MATE REQUIREMENTS HAV	'E NOT REEN MET
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-	AB voor 2	000 or other tax period beginning	ng and end		FOR DRA USE ONLY
TOT THE CALLIND	•	PRINT OR TYPE	Mo Day Year	Mo Day Year	
	NAME OF	CORPORATION		FEIN	
OR DRA USE ONLY	NUMBER	AND STREET ADDRESS		<u> </u>	_
	NO. DELL'ADRESS				
	CITY/TOV	VN, STATE & ZIP CODE	1/4	Business Enterprise Tax 1	\$
	S. T. T. S. T. G. T. T. T. G. G. T. T. T. G. T.			Business Profits Tax 2	5
		NII DEDE 05 55:	Amunotpation	nount of This Payment 3	\$
	M.	NH DEPT OF REVENUE AD DOCUMENT PROCESSING	MINISTRATION Ma	ke check pavable to: STATE	OF NEW HAMPSHIR
	ТС	PO BOX 637 CONCORD NH 03302-063		close, but do not staple or h this estimate. Do not file	a \$0 estimate.

Rev. 12/99

FORM NH-1120-ES

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION **ESTIMATED CORPORATION BUSINESS TAX**

702	0000	FOR DRA USE ONLY
For the CALENDAI	R year 2000 or other tax period beginning ${Mo}$ Day Year	and ending
	PLEASE PRINT OR TYPE	
	NAME OF CORPORATION	FEIN
FOR DRA USE ONLY	NUMBER AND STREET ADDRESS	
		1/4 Business Enterprise Tax 1 \$
	CITY/TOWN, STATE & ZIP CODE	
		1/4 Business Profits Tax 2 \(\)
	AUL DEDT OF DEVENUE ADMINISTRATION	Amount of This Payment 3 \$
	MAIL DOCUMENT PROCESSING DIVISION	Make check payable to: STATE OF NEW HAMPSHIRE
	TO: PO BOX 637	Enclose, but do not staple or tape, your payment with
	CONCORD NH 03302-0637	this estimate. Do not file a \$0 estimate.
		Rev. 12/99
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	on mom, one was obse	1/4 Business Profits Tax 2 \$
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	MAIL DOCUMENT PROCESSING DIVISION	Make check payable to: STATE OF NEW HAMPSHIRE
	TO: PO BOX 637 CONCORD NH 03302-0637	Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.
	CONCORD INTI 03302-0037	NH-1120-1
		Nov. 12/3.
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FORM	NEW HAMPSHIRE DEPARTMENT OF REVEN	
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702		
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		1/4 Business Profits Tax 2 \$
	NH DEPT OF REVENUE ADMINISTRATION	Amount of This Payment 3 \$
	MAIL DOCUMENT PROCESSING DIVISION	Make check payable to: STATE OF NEW HAMPSHIRE
	TO: PO BOX 637	Enclose, but do not staple or tape, your payment with this estimate. Do not file a \$0 estimate.
	CONCORD NH 03302-0637	with this estimate. Do not file a \$0 estimate. NH-1120-Rev. 12/9
		1707. 12)